

**COMPARISON OF REGULAR EDUCATION AND
SPECIAL EDUCATION COSTS FOR THE 1996-97 SCHOOL YEAR
Revised June 2001**

Background

Consumers and providers of special education are often interested in comparing the cost of special education against that for educating regular education pupils. The comparison of costs is a good method of making judgments of value when the items being considered are similar. Cost comparisons lose their meaning as the items being compared become more diverse. For example, comparing K-6 grade costs of a school district against the statewide average costs will provide a fairly good comparison, since the factors that go into elementary education tend to be similar around the state. However, a comparison of a high school program against the statewide average costs for secondary education is not as useful. Some districts have extensive athletics, vocational education, and advanced placement courses. Other districts have few or none of these elements. Therefore, the cost comparison becomes less valuable.

Similarly, the cost for each special education pupil varies depending on the pupil's age, the severity of disability, and the types of classroom program and support services. The age range in Michigan is broadest in the United States, going from birth to either graduation or age 25. There are 12 disability categories (autism, hearing impairment, visually impairment, etc.) under which a pupil may be determined eligible for special education with 13 special education classroom options (classrooms for the learning disabled, hearing impaired, resource rooms, etc.). Added to this, a pupil may have one or more of the eight supportive services that are commonly available (audiology, teacher consultant, psychology, speech, etc.)

This report is based on pupil and cost data reported by Michigan public school districts for the 1996-97 school year. That is the last year for which complete data was available when this report was written. The cost and enrollment information for K-12 pupils is taken from the Department of Education Bulletin 1014 titled *Michigan Public School Districts Ranked by Selected Financial Data*.

Special education costs and personnel data are from the Special Education Final Cost Report SE-4096 form. These data are submitted by school districts after they have closed their fiscal year and are from actual school year expenditure reports. Special education enrollment data are taken from the September 1996 pupil count and the December 1, 1996 special education head count report by each public school district available at the time the report was written. Federal cost data is taken from form SE-4625 IDEA federal grant application.

School districts reported a total K-12 enrollment of 1,680,693 full time equivalent pupils for the 1996-97 school year. The full time equivalency of pupils in special education classrooms was 73,845. The total number (headcount) of special education pupils served on December 1, 1996 was 199,244. The discrepancy between the headcount and the full time equivalency of special education classrooms reflects the fact that most special education pupils are integrated into regular education for all or part of the day. Since full time equivalency only measures the time in a regular or special education classroom, it is important to have an understanding of the various types of placements that are provided for persons with disabilities when discussing the cost of special education programs and services. The following chart outlines the various types of regular and special education placement options.

Special Education Pupils by Type of Placement

| | Number | Percent |
|---|---------|---------|
| Prekindergarten Setting | 21,495 | 10.79 |
| General Education K-12 Buildings | | |
| 100% General Education (Service Only) | 45,013 | 22.59 |
| 75-100% General Education Classrooms | 27,219 | 13.66 |
| 50-74% General Education Classrooms | 14,234 | 7.14 |
| 25-49% General Education Classrooms | 41,591 | 20.87 |
| 0-24% General Education Classrooms | 38,887 | 19.52 |
| Special Facilities | | |
| Public School Special Education Buildings | 9,040 | 4.54 |
| Others (institutions, homebound, etc.) | 1,765 | 0.89 |
| Total (December 1 Headcount) | 199,244 | 100 |

The cost of special education varies depending on the amount of time each pupil spends in a special education classroom, if any, and the pupil's need for service. The decision about the type and duration of service is made on a pupil-by-pupil basis by an individualized educational planning committee (IEPC). Each pupil's placement is reviewed at least yearly.

The remainder of this report will look at aggregate statewide cost data and provide information on average student costs. While this information is helpful in understanding statewide costs, it is not a good yardstick to compare with individual pupils, classrooms, building, or even against individual school district costs. The wide variety of programs and services, possible age discrepancies, and the practice of contracting services from other local and intermediate school districts to meet the unique needs of individual students skew these types of cost comparisons.

Procedure

Michigan public school districts serving special education pupils submit a final cost report at the end of the year (form SE-4096) to report costs directly associated with special education programs and services. Eligible costs include salaries of special education staff, purchased services, supplies, and other related instructional expenses. These costs do not reflect the total cost of educating children with disabilities. Excluded are "capital expenditures" for the purchasing, remodeling or repairing of buildings, as well as supplies and equipment of a noninstructional nature.

The Department calculates a special education indirect rate for operation and maintenance. The indirect rate is a ratio of the district's operation and maintenance expenses over the total K-12 operating expenses. Operation and maintenance includes such items as heat, lights, water, insurance, building maintenance, etc. This indirect rate is applied to the total special education operational expenditures as a means of estimating the proportion of the district's operation and maintenance expenses associated with special education.

The cost of transporting the majority of special education pupils is not included in this cost report. Transportation is reimbursed on a formula basis under a different section of the State School Aid Act in 1996-97. The special education cost data in this report only reflects the expense of transporting 1 percent of pupils with disabilities who are wards of the state funded under Section 53 of the act.

The cost information does not include expenses related to state operated programs in correction facilities, mental health institutions, or education programs operated by the state social service agency. These agencies reported a total of 443 pupils during the 1996-97 school year. The educational costs for these pupils was born directly by state agencies rather than by public school districts.

The educational costs for the Michigan School for the Blind (MSB) and the Michigan School for the Deaf (MSD), operated by the Michigan Department of Education, are included. The expenses for the residential portion of these state operated schools are reimbursed directly by the Department of Education and are not included in these data.

On the next page, Table 1 contains information on public school special education personnel and expenditures from the 1996-97 Special Education Final Cost Report (form SE-4096). The following is an explanation of the various categories listed in Table 1. To aid the reader, references to various headings from the tables in this report have been italicized. Headings that are abbreviated in the tables are given the full name in italics in the narrative.

The *Description* column lists the funding categories used to report special education costs. Lines 1 through 13 are special education classroom categories used in Michigan. It should be noted that the classroom category is determined by the teacher's certification and job assignment, **not the pupil's disability**. For example, an *Educable Mentally Impaired* program is a classroom with a teacher certified and assigned to teach this category. The district may place pupils with any disability label in the program (educable mentally impaired, learning disabled, emotionally impaired, etc.) as the individualized educational planning committee (IEPC) determines the placement to be most appropriate for each pupil.

Lines 15 through 29 report costs associated with special education personnel who provide student support services rather than classroom instruction.

Pupils with disabilities under the age of 6 may be placed in a noncategorical classroom labeled *Preprimary*. The personnel and costs associated with a classroom are reported on line 10. Pupils in this setting are usually ages 3 to 5. The preprimary impaired home program service, listed on line 26 of Table 1 as PPI Home Program is an instructional service provided to children under 6 years of age. This category is used to report costs for pupils, usually under age 3, who are usually served at home or in other community settings.

Lines 30 to 33 are used by school districts to report administrative and administrative support expenses related to the operation of special education. Line 35 is used to report costs for pupils educated in programs operated on the grounds of juvenile detention facilities or licensed child caring institutions.

Fringe Benefits associated with special education funded employees are summed on line 14 for special education classroom personnel. They are summed on line 34 for all support and administrative personnel. Lines 37 to 43 are categories where districts report special costs and cost adjustments. They will be discussed later in this document.

The *Professionals* column of Table 1 shows the total number of full time equivalent professional personnel eligible for state aid. The next column reports the number of full time equivalent state funded special education *Aides*. This column includes health care, instructional, and support aides. It does not include secretaries, interpreters, or other related classes of paraprofessionals even though their wages are reported in the salaries column.

The *Purchased Services* column of Table 1 includes contracted professional services from physicians, psychologists, along with contracted services. Purchased service costs are reported separately in Table 1.

TABLE 1. MICHIGAN SPECIAL EDUCATION EXPENDITURES FOR 1996-97 FROM THE SE-4096

| | Prof. | Aides | Salaries | Purchased Services | Supplies | Other Expenses | TOTAL |
|----------------------------|-----------------|----------------|----------------------|-------------------------------|-------------------|---------------------------|----------------------|
| 1 Educ Ment Imp | 1,640.0 | 962.2 | 85,299,378 | 405,712 | 1,498,515 | 358,116 | 87,561,721 |
| 2 Train Ment Imp | 568.6 | 986.3 | 51,228,568 | 1,314,893 | 800,670 | 123,974 | 53,468,105 |
| 3 Severely Ment Imp | 212.3 | 515.4 | 23,282,303 | 313,460 | 459,798 | 21,436 | 24,076,997 |
| 4 Emotion Imp | 1,485.8 | 1,011.9 | 75,093,287 | 460,034 | 1,079,557 | 896,617 | 77,529,495 |
| 5 Learn Disabled | 2,065.0 | 319.3 | 95,524,748 | 250,789 | 1,261,695 | 183,187 | 97,220,419 |
| 3 Hearing Imp | 267.3 | 150.7 | 18,196,584 | 548,188 | 300,218 | 10,576 | 19,055,566 |
| 7 Visually Imp | 31.5 | 61.5 | 3,067,831 | 39,126 | 74,095 | 24,647 | 3,205,699 |
| 8 Physically Imp | 176.6 | 481.7 | 18,622,549 | 919,031 | 202,684 | 6,562 | 19,750,826 |
| 9 Sev Mult Imp | 255.1 | 613.9 | 27,812,965 | 614,649 | 327,823 | 881 | 28,756,318 |
| 10 Preprimary | 376.6 | 429.9 | 22,631,639 | 230,563 | 389,434 | 489,799 | 23,741,435 |
| 11 Sev Lang Imp | 49.4 | 12.8 | 2,076,778 | 7,300 | 34,194 | 21,662 | 2,139,934 |
| 12 Autistic Imp | 238.2 | 483.2 | 19,478,519 | 327,571 | 345,876 | 64,465 | 20,216,431 |
| 13 Resource Room | 3,094.8 | 641.6 | 147,880,741 | 522,414 | 1,713,012 | 203,859 | 150,320,026 |
| 14 Fringe Benefits | ----- | ----- | 221,039,181 | ----- | ----- | ----- | 221,039,181 |
| 15 Health (OT/PT/Nurse) | 640.9 | 173.4 | 33,485,991 | 4,218,918 | 515,154 | 8,999 | 38,229,062 |
| 16 Psychological | 888.0 | 2.0 | 47,252,486 | 1,983,498 | 702,034 | 49,361 | 49,987,379 |
| 17 Speech & Audio | 1,676.2 | 14.3 | 83,460,728 | 1,553,705 | 710,944 | 36,070 | 85,761,447 |
| 18 Social Work | 1,073.2 | - | 54,054,613 | 839,485 | 333,931 | 15,983 | 55,244,012 |
| 19 Visual Aid | 18.3 | 9.5 | 1,153,150 | 69,713 | 154,782 | 258 | 1,377,903 |
| 20 TC/Ment Imp | 222.7 | 44.4 | 11,573,703 | 124,848 | 105,265 | 1,234 | 11,805,050 |
| 21 TC/Emot Imp | 272.6 | 17.8 | 16,218,314 | 134,831 | 103,929 | 1,542 | 16,458,616 |
| 22 TC/Learn Disab | 572.0 | 132.7 | 33,712,201 | 204,433 | 193,844 | 3,407 | 34,113,885 |
| 23 TC/Hearing Imp | 96.8 | 4.0 | 5,136,057 | 153,018 | 118,966 | 17,752 | 5,425,793 |
| 24 TC/Visually Imp | 63.6 | 4.5 | 3,217,732 | 145,361 | 75,797 | 1,912 | 3,440,802 |
| 25 TC/POHI | 63.5 | 31.9 | 3,787,911 | 72,559 | 43,995 | 41 | 3,904,506 |
| 26 PPI Home Prog | 143.6 | 14.4 | 10,230,635 | 541,379 | 135,668 | 590 | 10,908,272 |
| 27 Physical Education | 74.4 | 23.6 | 3,867,699 | 37,209 | 29,165 | 111 | 3,934,184 |
| 28 Other Pupil Support | 220.1 | 132.9 | 11,032,676 | 919,741 | 232,411 | 4,730 | 12,189,558 |
| 29 Improve of Instru | 10.1 | - | 626,586 | 713,947 | 113,258 | 13,217 | 1,467,008 |
| 30 Supervision/Direct | 551.2 | 44.0 | 48,794,460 | 1,765,988 | 9,618 | 130,681 | 50,700,747 |
| 31 School Principal | 66.9 | - | 6,947,055 | 84,144 | 810 | 4,450 | 7,036,459 |
| 32 Support Serv Cent | 10.3 | 1.0 | 635,438 | 48,599 | 11,292 | 536 | 695,865 |
| 33 Support Serv Other | 0.3 | 1.0 | 248,993 | 14,305 | 8,027 | 1,996 | 273,321 |
| 34 Fringe Benefits | ----- | ----- | 132,048,568 | ----- | ----- | ----- | 132,048,568 |
| 35 Sec 24 Added Cost | ----- | ----- | ----- | ----- | ----- | 8,541,282 | 8,541,282 |
| 36 SUBTOTAL | 17,125.8 | 7,321.9 | 1,318,720,067 | 19,579,411 | 12,086,461 | 11,239,933 | 1,361,625,872 |
| 37 Indirect Costs | ----- | ----- | ----- | ----- | ----- | 165,035,560 | 165,035,560 |
| 38 Board of Education | ----- | ----- | 1,176 | 133,668 | ----- | 240,645 | 375,489 |
| 39 Capital Outlay | ----- | ----- | ----- | ----- | ----- | 1,328,490 | 1,328,490 |
| 40 Direct Operation | ----- | ----- | 185,762 | 36,991 | 40,400 | 666,024 | 929,177 |
| 41 Transportation (Sec 53) | ----- | ----- | 17,997 | 238,852 | ----- | 496,930 | 753,779 |
| 42 Tuition - MSB | ----- | ----- | ----- | 744,310 | ----- | ----- | 744,310 |
| 43 Tuition - MSD | ----- | ----- | ----- | 4,496,963 | ----- | ----- | 4,496,963 |
| 44 SUBTOTAL | ----- | ----- | 204,935 | 5,650,784 | 40,400 | 167,767,649 | 173,663,768 |
| 45 TOTAL COST | 17,125.8 | 7,321.9 | 1,318,925,002 | 25,230,195 | 12,126,861 | 179,007,582 | 1,535,289,640 |

The *Supplies* column on Table 1 lists the cost of the instructional equipment and supplies used exclusively for special education. Items such as student desks and movie projectors, which must be available for all pupils, are not reported as costs unique to special education. Noninstructional and administrative equipment, such as copy machines and postage meters, are also excluded.

The *Other Expenses* column of Table 1 is where districts report dues for organizations related to special education and other miscellaneous expenses. *Capital Outlay* is an *Other Expense* category for reporting nonconsumable equipment. Capital Outlay, on line 39, is one of a number of items reported that does not have the indirect rate applied to it.

In order to develop a cost per pupil, costs that support more than one program, like administration, had to be prorated to the various programs and services. This distribution is found in Table 2 on the following page. The following is an explanation of the distribution of common costs in Table 2.

Fringe Benefits were lumped on line 14 of the SE-4096 for instructional personnel and on line 34 for support and administrative personnel. These are redistributed to the various programs and services in the *Fringe Benefits* column of Table 2. The fringe benefits for instruction were approximately 37.45 percent of salaries while the fringe benefits for support and administrative staff were approximately 35.17 percent. These costs are proportionately distributed in the *Fringe Benefits* column of Table 2 to the program and services lines based on salaries.

As noted earlier, districts were allowed to charge an indirect rate to reflect the operation and maintenance overhead related to special education programs and services as reported on line 37 of the SE-4096 total cost report. The statewide indirect rate for the 1996-97 school year was approximately 12.1 percent. The indirect rate was calculated based on the costs shown in lines 1 through 35. The column titled *Indirect Cost* on Table 2 shows the effects of the proportional redistribution of the indirect rate to the appropriate programs, services, and administrative costs.

Districts were allowed to report miscellaneous expenses related to special education. These are found on lines 38 through 43 in SE-4096 *Total Costs* column of Table 2. The following is a description of each line:

1. Line 38. *Board of education expenses* included costs from previous years that generally did not get reported in those years as well as hearing officer costs.
2. Line 39. *Capital outlay expenses* were for nonconsumable instructional equipment pieces costing \$1,000 or more used exclusively for special education purposes.
3. Line 40. *District operation and maintenance expenses* were allowed for programs in self-contained special education buildings where the district chooses to direct bill operation and maintenance rather than use the district's assigned rate.
4. Line 41. *Transportation* was restricted to transportation of wards of the state or pupils placed by their parents in a residential facility in another intermediate school district (Section 53 only).

The *Miscellaneous Costs* column of Table 2 shows the redistribution of expenses reported on lines 38 through 41. These miscellaneous expenses which total \$3,386,935 represent approximately .2 percent of the total cost of special education.

TABLE 2. REDISTRIBUTION OF VARIOUS SHARED COSTS

| | SE-4096 | Fringe | Indirect | Misc. | Federal | | Psych, VI Aid |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Total Costs | Benefits | Costs | Costs | Funds | Admin Costs | Phys Ed Costs |
| 1 Educ Ment Imp | 87,561,721 | 119,507,902 | 133,992,831 | 134,290,097 | 143,395,614 | 154,234,970 | 163,466,070 |
| 2 Train Ment Imp | 53,468,105 | 72,654,143 | 81,460,172 | 81,640,893 | 87,176,540 | 93,766,264 | 99,378,258 |
| 3 Severely Ment Imp | 24,076,997 | 32,796,646 | 36,771,756 | 36,853,335 | 39,352,169 | 42,326,822 | 44,860,120 |
| 4 Emotion Imp | 77,529,495 | 105,653,308 | 118,458,994 | 128,319,570 | 137,020,257 | 147,377,696 | 156,198,382 |
| 5 Learn Disabled | 97,220,419 | 132,996,188 | 149,115,961 | 149,446,778 | 159,579,991 | 171,642,733 | 181,915,703 |
| 3 Hearing Imp | 19,055,566 | 25,870,520 | 29,006,151 | 29,070,502 | 31,041,622 | 33,388,076 | 35,386,382 |
| 7 Visually Imp | 3,205,699 | 4,354,658 | 4,882,463 | 4,893,295 | 5,225,084 | 5,620,051 | 8,258,157 |
| 8 Physically Imp | 19,750,826 | 26,725,312 | 29,964,547 | 30,031,024 | 32,067,272 | 34,491,255 | 36,555,587 |
| 9 Sev Mult Imp | 28,756,318 | 39,172,783 | 43,920,711 | 44,018,150 | 47,002,793 | 50,555,761 | 53,581,568 |
| 10 Preprimary | 23,741,435 | 32,217,399 | 36,122,302 | 36,202,440 | 50,397,295 | 54,206,855 | 57,451,183 |
| 11 Sev Lang Imp | 2,139,934 | 2,917,725 | 3,271,367 | 3,278,625 | 3,500,932 | 3,765,569 | 3,990,942 |
| 12 Autistic Imp | 20,216,431 | 27,511,493 | 30,846,017 | 30,914,450 | 33,010,599 | 35,505,889 | 37,630,948 |
| 13 Resource Room | 150,320,026 | 205,704,075 | 230,636,391 | 231,148,063 | 246,821,018 | 265,478,358 | 281,367,474 |
| 14 Fringe Benefits | 221,039,181 | ----- | ----- | ----- | ----- | ----- | ----- |
| 15 Health (OT/PT/Nurse) | 38,229,062 | 50,006,763 | 56,067,826 | 56,192,214 | 60,002,318 | 64,537,926 | 68,400,579 |
| 16 Psychological | 49,987,379 | 66,607,032 | 74,680,122 | 74,845,802 | 79,920,709 | 85,961,961 | ----- |
| 17 Speech & Audio | 85,761,447 | 115,116,269 | 129,068,911 | 129,355,253 | 138,126,164 | 148,567,199 | 157,459,078 |
| 18 Social Work | 55,244,012 | 74,256,110 | 83,256,305 | 83,441,011 | 89,098,715 | 95,833,737 | 101,569,471 |
| 19 Visual Aid | 1,377,903 | 1,783,489 | 1,999,656 | 2,004,092 | 2,139,979 | 2,301,741 | ----- |
| 20 TC/Ment Imp | 11,805,050 | 15,875,755 | 17,799,972 | 17,839,462 | 19,049,064 | 20,488,994 | 21,715,279 |
| 21 TC/Emot Imp | 16,458,616 | 22,162,924 | 24,849,176 | 24,904,304 | 26,592,936 | 28,603,111 | 30,315,033 |
| 22 TC/Learn Disab | 34,113,885 | 45,971,146 | 51,543,068 | 51,657,418 | 55,160,040 | 59,329,619 | 62,880,549 |
| 23 TC/Hearing Imp | 5,425,793 | 7,232,248 | 8,108,831 | 8,126,821 | 8,677,859 | 9,333,823 | 9,892,461 |
| 24 TC/Visually Imp | 3,440,802 | 4,572,543 | 5,126,757 | 5,138,131 | 5,486,521 | 5,901,250 | 6,254,445 |
| 25 TC/POHI | 3,904,506 | 5,236,791 | 5,871,515 | 5,884,541 | 6,283,541 | 6,758,517 | 7,163,020 |
| 26 PPI Home Prog | 10,908,272 | 14,506,593 | 16,264,861 | 16,300,945 | 17,406,228 | 18,721,975 | 19,842,502 |
| 27 Physical Education | 3,934,184 | 5,294,532 | 5,936,255 | 5,949,425 | 6,352,825 | 6,833,039 | ----- |
| 28 Other Pupil Support | 12,189,558 | 16,069,973 | 18,017,730 | 18,057,703 | 19,282,102 | ----- | ----- |
| 29 Improve of Instru | 1,467,008 | 1,687,391 | 1,891,911 | 1,896,108 | 2,024,673 | ----- | ----- |
| 30 Supervision/Direct | 50,700,747 | 67,862,743 | 76,088,032 | 76,256,835 | 81,427,417 | ----- | ----- |
| 31 School Principal | 7,036,459 | 9,479,878 | 10,628,884 | 10,652,464 | 11,374,753 | ----- | ----- |
| 32 Support Serv Cent | 695,865 | 919,361 | 1,030,792 | 1,033,079 | 1,103,127 | ----- | ----- |
| 33 Support Serv Other | 273,321 | 360,897 | 404,639 | 405,537 | 433,034 | ----- | ----- |
| 34 Fringe Benefits | 132,048,568 | ----- | ----- | ----- | ----- | ----- | ----- |
| 35 Sec 24 Added Cost | 8,541,282 | 8,541,282 | 9,576,526 | ----- | ----- | ----- | ----- |
| 36 SUBTOTAL | 1,361,625,872 | 1,361,625,872 | 1,526,661,432 | 1,530,048,367 | 1,645,533,191 | 1,645,533,191 | 1,645,533,191 |
| <hr/> | | | | | | | |
| 37 Indirect Costs | 165,035,560 | 165,035,560 | ----- | ----- | ----- | ----- | ----- |
| 38 Board of Education | 375,489 | 375,489 | 375,489 | ----- | ----- | ----- | ----- |
| 39 Capital Outlay | 1,328,490 | 1,328,490 | 1,328,490 | ----- | ----- | ----- | ----- |
| 40 Direct Operation | 929,177 | 929,177 | 929,177 | ----- | ----- | ----- | ----- |
| 41 Transportation (Sec.53) | 753,779 | 753,779 | 753,779 | ----- | ----- | ----- | ----- |
| 42 Tuition - MSB | 744,310 | 744,310 | 744,310 | 744,310 | 744,310 | 744,310 | 744,310 |
| 43 Tuition - MSD | 4,496,963 | 4,496,963 | 4,496,963 | 4,496,963 | 4,496,963 | 4,496,963 | 4,496,963 |
| 44 SUBTOTAL | 173,663,768 | 173,663,768 | 8,628,208 | 5,241,273 | 5,241,273 | 5,241,273 | 5,241,273 |
| <hr/> | | | | | | | |
| 45 TOTAL COST | 1,535,289,640 | 1,535,289,640 | 1,535,289,640 | 1,535,289,640 | 1,650,774,464 | 1,650,774,464 | 1,650,774,464 |

The costs on line 35 represent the educational costs for pupils educated on the grounds of juvenile detention facilities and child caring institutions. Since the majority of pupils in these programs are reported as emotionally impaired for pupil membership purposes, these costs are being added to line 4 – Emotionally Impaired.

Services of school psychologists from line 16 and physical education teachers for the disabled from line 27 of SE-4096 *Total Costs* of Table 2 could not be associated with any specific program. Therefore, these costs were proportionately redistributed across all of the programs and services. The costs for developing visual aids reported on line 19 of the SE-4096 *Total Costs* column of Table 2 were added to programs for the visually impaired on line 7, since these materials are used primarily for students in this disability category. The distribution of these costs is found in the last column of Table 2.

The costs for tuition at the Michigan School for the Blind (MSB) and the Michigan School for the Deaf (MSD) remain constant throughout Table 2. This data reflects the tuition paid by public school districts related to costs of operating the educational programs at the state schools, including salaries, purchased services, operation and maintenance, etc. Therefore, no adjustments needed to be made on Table 2, line 42 for the MSB or line 43 for the MSD.

School districts reported a total expenditure of \$115,484,824 in federal funds and other state reimbursement related to the operation of special education programs and services that were not included in the SE-4096 *Total Costs* found in Table 2. Included in the total federal amount was \$11,740,155 in IDEA 619 funds for preschool pupils ages 3 through 5. These pupils funded under Section 619 are usually served in preprimary programs for preschool pupils ages 3 through 5. The pupils funded under Section 619 are usually served in the preprimary programs whose costs are reported on line 10. Therefore, Section 619 funds were added into line 10 when calculating the Federal Funds redistribution in Table 2. The balance of \$103,744,669 was redistributed across all of the program and service categories. This redistribution is also found in the column labeled Federal Funds.

The next step in identifying the cost of special education programs and services was to redistribute the administrative expenses across all program and service categories. Administrative and other expenses were reported on lines 28 to 33 of the SE-4096 *Total Costs* in Table 3. The redistribution of these expenses (\$115,645,106) is found on Table 2 in the column labeled Administrative Costs.

The next step in calculating the average cost per special education pupil was to determine the number of students educated in the various types of programs and services. This information is found in Table 3, which is on the following page.

During the 1996-97 school year, pupil data was collected two different ways in Michigan. The first type was by the full time equivalency (FTE) of the assignment of children with disabilities to special education classrooms. The other was a pupil head count. The full time equivalency in special education classrooms was counted on the second Friday in February 1996 and the fourth Friday of September of the same year. For the purposes of this study, the September 1996 count was used as the best estimation of the amount of time that pupils with disabilities were spending with special education teachers in the 1996-97 school year. This data is reported in the *Fall '96 FTE Count* column of Table 3.

Headcount information for the 1996-97 school year is found in the *Dec. 1 '96 Head Count* column of Table 3. It was taken from the December 1, 1996 federal count data base. Head count data was summarized by the programs and services that had associated cost lines on the Special Education Final Cost report as reported in Table 1 and redistributed in Table 2.

The December 1 head count includes only pupils who have been determined eligible for special education programs and services. There are a substantial number of pupils who were evaluated during the 1996-97 school year by psychologists, social workers, teacher consultants, and other support personnel who were determined ineligible. While the costs for this activity were included in the data base, the December 1 head count in Table 3 only includes pupils who were determined eligible and receiving special education on that count day.

The pupil count and the head count on Table 3 are unduplicated counts. The *Head Count of Classroom Pupils Receiving Teacher Consultant, Speech Services, Social Work, OT (Occupational Therapy) and PT (Physical Therapy)* include duplicate information. For example, an educable mentally impaired pupil receiving teacher consultant and speech services is counted in both columns, since the pupil is receiving two services.

Table 4, on page 11, was used to calculate per pupil costs. The column listed as *Classroom* contains the special education classroom instructional costs. This column corresponds to the redistributed instructional costs calculated in Table 2. The *Teacher Consultant* costs in Table 4 were calculated by taking a combined average per pupil cost for all teacher consultant services of \$6,713 times the number of pupils receiving each service from Table 3. It should be noted that all calculations in this table are extended at least 10 decimal places. For example, the actual multiplier for each teacher consultant pupil was 6712.68052516. Data in Table 4, as well as cost data in the narrative for Table 4, are rounded to the nearest dollar to simplify reporting.

The average of \$1,924 per speech pupil was used to calculate the cost for speech and audiology services. The average cost of \$3,437 for pupils receiving social work services was used to generate the costs in the *Social Work* column and *Health Service* costs were based on a per pupil cost of \$3,352.

Line 26 was added to Table 4 to report pupils who received a service, such as homebound or orientation and mobility, who were not counted elsewhere. The costs for these pupils were figured using the teacher consultant rate of \$6,713.

The next section of Table 4 shows the statewide average *Cost Per Pupil*. The column labeled *Classroom* shows the full time equivalency (FTE) cost for each pupil in a special education classroom program. This was calculated by dividing the FTE pupil count from the program lines 1 to 14 in Table 3 into the corresponding cost for each type of classroom reported on line 1 to 14 in the *Classroom* column of Table 4.

The *Service* column under the *Cost Per Pupil*, reported in Table 4, was calculated line-by-line by adding *Teacher Consultant, Speech, Social, Work and Health Service* costs then dividing by the FTE number of pupils for each corresponding program listed in Table 3.

The *Cost for Pupils in General Education Receiving Services Only* are reported on lines 17 through 26 of Table 4. These are costs associated with pupils who are receiving all their classroom instruction from regular education teachers and receive only service from special education. These costs are calculated by taking the head count of pupils receiving ancillary services only in Table 3 multiplied by the average cost for each service.

The *Average Cost Per Pupil* reported in the next to last column of Table 4 is the sum of all the *Costs for Classroom Programs* divided by the number of full time equivalent pupils for each type of classroom from Table 3. The classroom costs for pupils who only received a service was charged to regular education, so the average pupil costs on lines 17 through 26 of Table 4 only reflects special education service expenses. It was calculated by adding the total head count of each category of service from Table 3, *Duplicate Counts for Pupils in General Education Receiving Services Only*.

Table 3. 1996-97 PUPIL COUNT DATA

*Headcount of Classroom Pupils
Receiving Ancillary Services*

| | Fall '96 FTE Count | Dec. 1 '96 Head Count | Teacher Consultant | Speech Services | Social Work | OT & PT |
|--------------------|-----------------------|--------------------------|-----------------------|--------------------|----------------|---------------|
| 1 Educ Ment Imp | 13,035 | 19,100 | 457 | 5,470 | 3,303 | 1,770 |
| 2 Train Ment Imp | 6,445 | 6,602 | 272 | 3,228 | 480 | 1,416 |
| 3 Sev Ment Imp | 1,942 | 1,913 | 132 | 1,169 | 31 | 1,285 |
| 4 Emotion Imp | 10,811 | 16,261 | 424 | 2,542 | 6,363 | 569 |
| 5 Learn Disabled | 13,874 | 23,931 | 781 | 4,856 | 4,512 | 972 |
| 6 Hearing Imp | 1,178 | 1,752 | 140 | 830 | 123 | 183 |
| 7 Visually Imp | 170 | 330 | 13 | 80 | 15 | 112 |
| 8 POHI | 1,354 | 1,969 | 82 | 724 | 133 | 1,497 |
| 9 Sev Mult Imp | 2,033 | 2,234 | 164 | 1,066 | 41 | 2,692 |
| 10 Preprimary | 6,581 | 8,409 | 149 | 5,845 | 782 | 2,545 |
| 11 Sev Lang Imp | 343 | 1,113 | 7 | 771 | 71 | 201 |
| 12 Autistic Imp | 1,127 | 1,197 | 59 | 670 | 238 | 178 |
| 13 Resource Room | 13,933 | 55,566 | 1,621 | 10,558 | 10,156 | 1,979 |
| 14 PPI Home Prog | 878 | 2,039 | 67 | 389 | 72 | 1,015 |
| 15 Tuition - MSB | 18 | 13 | | | | |
| 16 Tuition - MSD | 123 | 108 | | | | |
| 17 Services Only | | 56,707 | | | | |
| 18 Subtotal | 73,845 | 199,244 | 4,368 | 38,198 | 26,320 | 16,414 |

*Duplicated Counts for Pupils in General Education
Receiving Ancillary Services Only*

| | | | | | | |
|--------------------|---------------|----------------|---------------|---------------|---------------|---------------|
| 19 Health Services | | | | | | 2,304 |
| 20 Speech & Audio | | | | 40,444 | | |
| 21 Social Work | | | | | 1,039 | |
| 22 TC/Ment Imp | | | 2,018 | 424 | 293 | 217 |
| 23 TC/Emot Imp | | | 2,863 | 462 | 480 | 256 |
| 24 TC/Learn Disab | | | 9,268 | 1,671 | 1,286 | 540 |
| 25 TC/Hearing Imp | | | 787 | 288 | 25 | 64 |
| 26 TC/Visually Imp | | | 405 | 50 | 9 | 122 |
| 27 TC/POHI | | | 762 | 201 | 75 | 422 |
| 28 Other Therapies | | | 120 | 90 | 21 | 66 |
| 29 Subtotal | | | 16,223 | 43,630 | 3,228 | 3,991 |
| 30 TOTAL | 73,845 | 199,244 | 20,591 | 81,828 | 29,548 | 20,405 |

The last column of Table 4 shows the K-12 cost ratio for pupils assigned to special education classrooms. This was calculated by dividing the *Average Per Pupil Cost* by the statewide average K-12 per pupil cost of \$6,253. The statewide average K-12 per pupil cost of \$6,253 was taken from the Michigan Department of Education Bulletin 1014 for 1996-97. This document reports operational costs from all sources – local, state, federal, and intermediate units of government. It does not include capital expenditures for buildings, grounds, remodeling, or payment on bonded indebtedness. Transportation is the only major cost included in the K-12 pupil costs that is not included in the special education cost base.

Discussion

As noted earlier, the actual cost of special education is unique for each eligible pupil depending on the number and type of programs and services provided. A number of special education statewide averages can be developed. The following will be discussed: (1) the average cost of pupils who received a special education service, (2) the average pupil cost in a special education classroom, (3) the average cost for pupils receiving both a special education classroom program and a service, and (4) the combined average cost per pupil.

1. The sum of total cost for pupils who only received a related service from lines 17 through 26 of Table 4 is \$217,330,131. This was the cost for providing services to pupils receiving all of their instruction in K-12 classrooms. The total number of pupils receiving these services, as reported on lines 19 through 28 of Table 3, is 67,072. This yields an average cost of \$3,240 for pupils who only received a special education service in the 1996-97 school year.
2. The statewide average special education classroom instructional cost for full time equivalent pupils in Michigan for the 1996-97 school year was calculated by adding the total classroom costs from lines 1 through 14 of Table 4 and dividing the total FTE for lines 1 through 14 of Table 3. This gives an average cost of \$16,008 (\$1,179,883,276 divided by 73,704 FTE pupils). This calculation does not include cost of pupils enrolled at the MSB or MSD. It represents the cost for the average public school special education pupil who spent all day in a special education classroom. The range went from \$8,730 for pupils with disabilities in preprimary programs, which generally operated a half-day or less, to a maximum of \$48,577 for pupils who spent the full day in classrooms for the visually impaired.
3. The statewide average cost for all pupils placed in a special education classroom, that also received a related service, was \$19,412. This was calculated by dividing the total 73,845 full time equated pupils from Table 3 into the total cost for programs and services of \$1,433,444,333, which is the sum of lines 1 through 16 of the *Total* column on Table 4.
4. Consumers and providers of special education often ask for the average cost of a special education pupil. This is calculated by dividing the total unduplicated pupil count of 199,244 from Table 3, into the total cost of special education from Table 4 of \$1,650,774,464. The average cost for a special education pupil in Michigan for 1996-97 was \$8,285.

Keep in mind that the special education per pupil cost discussed in this study are estimates based on a single pupil count date. This especially affects the reported costs for special education service where there is a turnover of pupils during the school year. Data is not available on the cumulative number of pupils receiving speech, homebound, or other short-term services. If it were, the use of cumulative counts would substantially reduce the statewide average per pupil cost for services.

Another way to look at the cost of special education is to compare it to the cost of regular education. This information is listed in Table 4 as *Cost Ratios*.

TABLE 4. 1996-97 SPECIAL EDUCATION PER PUPIL COSTS FOR PROGRAMS AND SERVICES

| | | Cost for Classroom Programs | | | | | Cost Per Pupil | | | K-12 | |
|--|-----------------------------|-----------------------------|-------------|-------------|-------------|-------------|----------------|---------|---------|---------|------------|
| Description | | Classroom | Teach Cons | Speech | Soc Work | Health Serv | Total | Classrm | Service | Average | Cost Ratio |
| 1 | Educable Mentally Impaired | 163,466,070 | 3,067,695 | 10,525,751 | 11,353,864 | 5,933,302 | 194,346,682 | 12,541 | 2,369 | 14,910 | 2.38 |
| 2 | Trainable Mentally Impaired | 99,378,258 | 1,825,849 | 6,211,540 | 1,649,971 | 4,746,642 | 113,812,260 | 15,419 | 2,240 | 17,659 | 2.82 |
| 3 | Severely Mentally Impaired | 44,860,120 | 886,074 | 2,249,470 | 106,561 | 4,307,510 | 52,409,735 | 23,100 | 3,888 | 26,988 | 4.32 |
| 4 | Emotionally Impaired | 156,198,382 | 2,846,176 | 4,891,492 | 21,872,429 | 1,907,372 | 187,715,851 | 14,448 | 2,915 | 17,363 | 2.78 |
| 5 | Learning Disabled | 181,915,703 | 5,242,603 | 9,344,250 | 15,509,728 | 3,258,288 | 215,270,572 | 13,112 | 2,404 | 15,516 | 2.48 |
| 6 | Hearing Impaired | 35,386,382 | 939,775 | 1,597,143 | 422,805 | 613,443 | 38,959,548 | 30,039 | 3,033 | 33,073 | 5.29 |
| 7 | Visually Impaired | 8,258,157 | 87,265 | 153,942 | 51,562 | 375,441 | 8,926,367 | 48,577 | 3,931 | 52,508 | 8.40 |
| 8 | Physically Impaired | 36,555,587 | 550,440 | 1,393,171 | 457,179 | 5,018,165 | 43,974,542 | 26,998 | 5,479 | 32,478 | 5.19 |
| 9 | Severely Multiply Impaired | 53,581,568 | 1,100,879 | 2,051,271 | 140,935 | 9,023,982 | 65,898,635 | 26,356 | 6,059 | 32,414 | 5.18 |
| 10 | Preprimary Impaired | 57,451,183 | 1,000,189 | 11,247,352 | 2,688,078 | 8,531,217 | 80,918,019 | 8,730 | 3,566 | 12,296 | 1.97 |
| 11 | Severely Language Impaired | 3,990,942 | 46,989 | 1,483,611 | 244,058 | 673,782 | 6,439,382 | 11,635 | 7,138 | 18,774 | 3.00 |
| 12 | Autistic Impaired | 37,630,948 | 396,048 | 1,289,260 | 818,111 | 596,682 | 40,731,049 | 33,390 | 2,751 | 36,141 | 5.78 |
| 13 | Resource Room | 281,367,474 | 10,881,254 | 20,316,431 | 34,910,639 | 6,633,901 | 354,109,699 | 20,194 | 5,221 | 25,415 | 4.06 |
| 14 | Preprimary Home Program | 19,842,502 | 449,750 | 748,541 | 247,496 | 3,402,430 | 24,690,719 | 22,600 | 5,522 | 28,122 | 4.50 |
| 15 | Tuition - MSB | | | | | | 744,310 | | | 41,351 | 6.61 |
| 16 | Tuition - MSD | | | | | | 4,496,963 | | | 36,561 | 5.85 |
| Subtotal | | 1,179,883,276 | 29,320,986 | 73,503,225 | 90,473,416 | 55,022,157 | 1,433,444,333 | | | | |
| Cost for Pupils in General Education Receiving Services Only | | | | | | | | | | | |
| 17 | Health Services | | | | | 7,723,347 | 7,723,347 | | | 3,352 | 0.54 |
| 18 | Speech/Audiology | | | 77,825,133 | | | 77,825,133 | | | 1,924 | 0.31 |
| 19 | Social Work | | | | 3,571,500 | | 3,571,500 | | | 3,437 | 0.55 |
| 20 | TC Mentally Impaired | | 13,546,188 | 815,890 | 1,007,170 | 727,416 | 16,096,664 | | | 5,453 | 0.87 |
| 21 | TC Emotionally Impaired | | 19,218,402 | 889,012 | 1,649,971 | 858,150 | 22,615,535 | | | 5,569 | 0.89 |
| 22 | TC Learning Disabled | | 62,213,115 | 3,215,453 | 4,420,548 | 1,810,160 | 71,659,276 | | | 5,614 | 0.90 |
| 23 | TC Hearing Impaired | | 5,282,879 | 554,189 | 85,936 | 214,537 | 6,137,541 | | | 5,273 | 0.84 |
| 24 | TC Visually Impaired | | 2,718,635 | 96,213 | 30,937 | 408,962 | 3,254,747 | | | 5,554 | 0.89 |
| 25 | TC Physically Impaired | | 5,115,062 | 386,778 | 257,808 | 1,414,606 | 7,174,254 | | | 4,914 | 0.79 |
| 26 | Other Therapy | | 805,522 | 173,184 | 72,186 | 221,242 | 1,272,134 | | | 4,283 | 0.68 |
| Subtotal | | | 108,899,803 | 83,955,852 | 11,096,056 | 13,378,420 | 217,330,131 | | | | |
| 27 | Total | 1,179,883,276 | 138,220,789 | 157,459,077 | 101,569,472 | 68,400,577 | 1,650,774,464 | | | | |

The table on the next page shows special education cost as a percent of statewide K-12 expenditures. Special education represented 13.6 percent of Michigan's total education cost in 1989-90. It increased to 14.6 percent by 1996-97. An average increase of .14 percent per year.

As noted in the same chart, part of this cost increase is due to districts placing an increased percent of pupils in special education. Special education has grown from 10.32 percent of the K-12 population in 1989-90 to 11.85 percent in 1996-97. This is an average yearly growth rate of about .23 percent. The following chart shows a comparison of the percentage of cost and pupils.

As noted in the chart, the increase in the number of pupils served each school year is a major factor affecting the cost of special education. The increase in the cost of special education is also being driven by factors other than increased growth of special education. These included an increased demand for medically related services such as physical and occupational therapies, transfer of education costs for severely involved pupils formerly served by state agencies in mental health or social service facilities, as well as the MSB and the MSD. There has also been an increased need for paraprofessional support. For example, the number of teacher aides increased from 3,775 in 1989-90 to 7,322 by 1996-97. The ratio went from one aide to 45 special education pupils in 1989-90 to one in 27 in 1996-97.

A final comparison is the relationship of special education cost per pupil to the average cost of a K-12 pupil. During the 1996-97 school year, the average cost to educate a regular education pupil in Michigan was \$6,253. This compares to the average cost for all special education pupils of \$8,285. This is a ratio of 1.32. As indicated in Table 5, this ratio has been decreasing.

TABLE 5. COMPARISON OF TOTAL ENROLLMENT AND COSTS BETWEEN K-12 AND SPECIAL EDUCATION

| YEAR | PUPIL ENROLLMENT DATA | | | COST DATA | | | | | |
|----------------|-----------------------------|--|----------------------|---------------------------|--------------------------------|----------------------|-----------------------|-----------------------|-------|
| | K-12 PUPILS ¹ | SP. EDUC DEC. 1st COUNT ³ | PERCENT SP. EDUC. | K-12 COST ¹ | SP. EDUC. COST ² | PERCENT SP. EDUC. | K-12 PUPIL COST | S.E. PUPIL COST | RATIO |
| 1989-90 | 1,634,577 | 168,700 | 10.32% | 6,717,719,172 | 946,916,596 | 14.10% | 4110 | 5613 | 1.37 |
| 1990-91 | 1,648,515 | 172,738 | 10.48% | 7,195,767,975 | 1,021,171,124 | 14.19% | 4365 | 5912 | 1.35 |
| 1991-92 | 1,669,980 | 175,464 | 10.51% | 7,693,597,860 | 1,117,171,568 | 14.52% | 4607 | 6367 | 1.38 |
| 1992-93 | 1,672,485 | 180,114 | 10.77% | 8,053,015,275 | 1,218,862,156 | 15.14% | 4815 | 6767 | 1.41 |
| 1993-94 | 1,664,185 | 184,245 | 11.07% | 8,738,635,435 | 1,306,488,528 | 14.95% | 5251 | 7091 | 1.35 |
| 1994-95 | 1,653,565 | 188,703 | 11.41% | 9,519,573,705 | 1,442,579,363 | 15.15% | 5757 | 7645 | 1.33 |
| 1995-96 | 1,673,879 | 194,365 | 11.61% | 10,121,946,313 | 1,552,579,432 | 15.34% | 6047 | 7988 | 1.32 |
| 1996-97 | 1,680,693 | 199,244 | 11.85% | 10,509,373,329 | 1,650,774,464 | 15.71% | 6253 | 8285 | 1.32 |

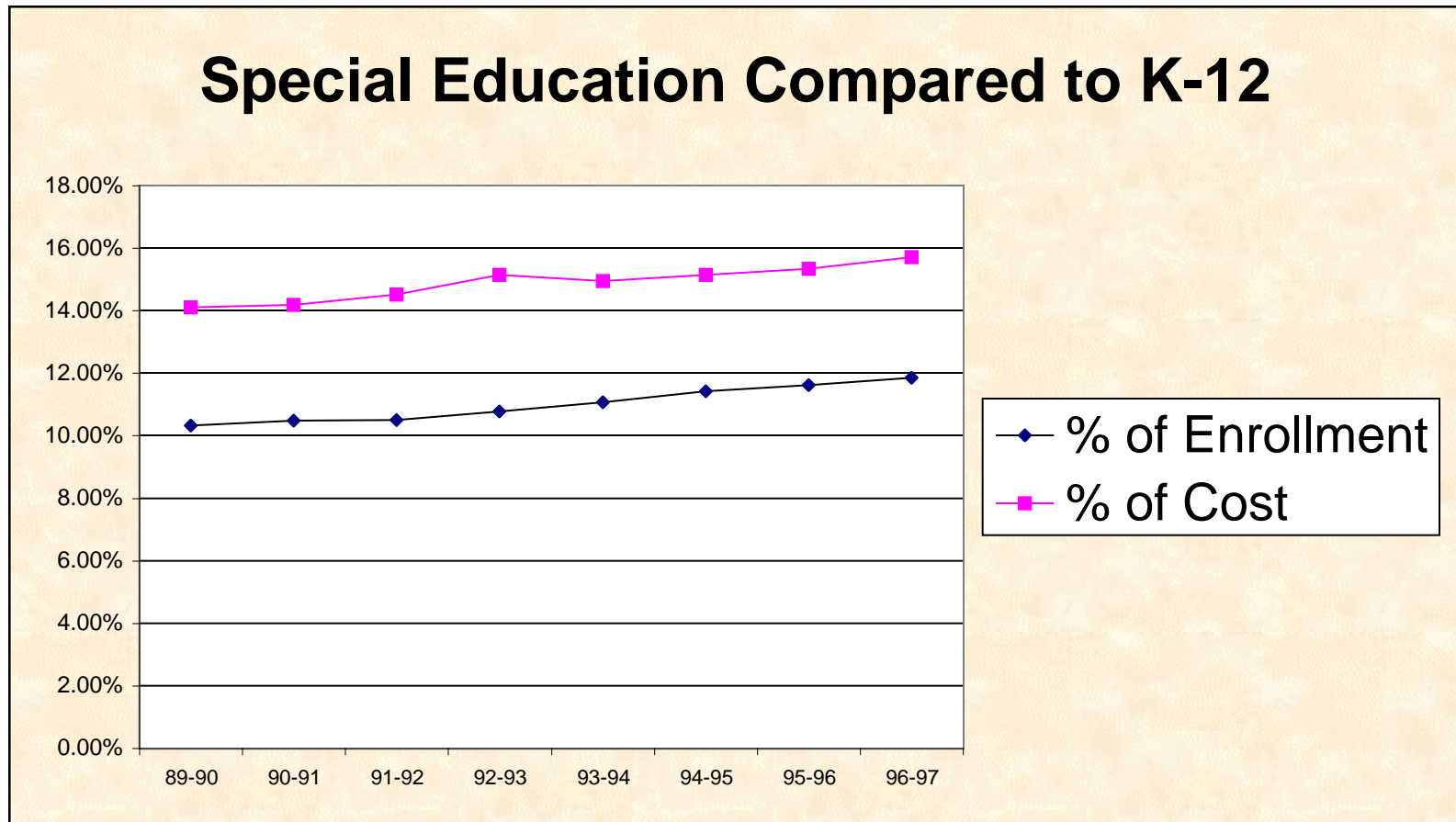
Sources:

¹Bulletin 1014, Michigan Public Schools Ranked by Select Financial Data, Michigan Department of Education, 1989-90 to 1996-97

²SE 4096, Special Education Final Cost Report, Page 2 District Expenditures, 1989-90 to 1996-97. Includes all state and federal grants.

³December 1, Pupil Count Data, 1989 to 1996

TABLE 6. COMPARISON OF SPECIAL EDUCATION TO K-12 ON PERCENT OF ENROLLMENT AND PERCENT OF COST



Conclusion

The cost of placement in special education varies dramatically depending on each pupil's special education needs. The range is from \$1,924 for a pupil only receiving speech service to \$48,577 for a pupil placed full time in a visually impaired classroom. The average cost for educating a pupil in special education in Michigan for 1996-97 was \$8,285. This compares to \$6,253 for the average K-12.

The cost of special education in Michigan is growing faster than the cost of K-12 education. Looking to the future, the main reason for increased cost is the continued growth in special education enrollment. Using national trends, it is predicted that the number of pupils referred to special education in Michigan will continue to increase. The U.S. Department of Education reported that Michigan served 6.94 percent of its resident populations of children ages 3-21 as compared to the national average of 7.67 percent. Michigan also serves a smaller percentage of the school aged population in special education than any of the states it borders. Based on this information, it is predicted that the number of pupils referred to special education will continue to increase. The need to employ additional personnel to serve the ever increasing number of special education pupils will increase costs over the next few years.

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**Table 7. COMPARISON OF K-12 AND SPECIAL EDUCATION PUPIL COSTS
BY HEADCOUNT AND FULL TIME EQUIVENCY (FTE)**

| Year | K-12 Pupils¹ | Sp Ed Total Pupils² | Sp Ed FTE Pupils³ | K-12 Pupil Costs | Sp Ed Pupil Costs⁴ | K-12 Per Pupil Costs⁵ | Sp Ed Per Pupil Costs | Sp Ed FTE Per Pupil Costs | Sp Ed K-12 Cost Ratio By Head Count | Sp Ed K-12 Cost Ratio By FTE |
|--------------|--------------------------------|---------------------------------------|-------------------------------------|-------------------------|--------------------------------------|---|------------------------------|----------------------------------|--|-------------------------------------|
| 89-90 | 1,634,577 | 168,700 | 67,663 | 6,718,111,470 | 946,916,596 | 4,110 | 5,613 | 13,995 | 1.37 | 3.41 |
| 90-91 | 1,648,515 | 172,738 | 67,519 | 7,195,767,975 | 1,021,171,124 | 4,365 | 5,909 | 15,124 | 1.35 | 3.46 |
| 91-92 | 1,669,980 | 175,464 | 67,383 | 7,693,597,860 | 1,117,171,568 | 4,607 | 6,367 | 16,579 | 1.38 | 3.60 |
| 92-93 | 1,672,485 | 180,114 | 67,827 | 8,053,015,275 | 1,218,862,156 | 4,815 | 6,767 | 17,970 | 1.41 | 3.73 |
| 93-94 | 1,664,185 | 184,245 | 68,205 | 8,738,635,435 | 1,306,488,528 | 5,251 | 7,089 | 19,155 | 1.35 | 3.65 |
| 94-95 | 1,653,565 | 188,703 | 69,673 | 9,519,573,705 | 1,442,579,363 | 5,757 | 7,645 | 20,705 | 1.33 | 3.60 |
| 95-96 | 1,673,879 | 194,365 | 71,557 | 10,121,946,313 | 1,552,579,432 | 6,047 | 7,988 | 21,697 | 1.32 | 3.59 |
| 96-97 | 1,680,693 | 199,244 | 73,845 | 10,509,373,329 | 1,650,774,464 | 6,253 | 8,285 | 22,355 | 1.32 | 3.58 |

Sources:

¹Bulletin 1014, Michigan Public Schools Ranked by Select Financial Data, Michigan Department of Education, 1989-90 to 1996-97

²December 1, Pupil Count Data, 1989 to 1996

³DS-4061, Fall Pupil Membership Count, 1989-90 to 1996-97

⁴SE-4096, Special Education Actual Cost Report, Page 2, District Expenditures, 1989-90 to 1996-97

⁵Bulletin 1014, rounded to the nearest whole dollar

